

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh diversifikasi gender dewan direksi terhadap kinerja perusahaan dengan good corporate governance dan earnings management sebagai variabel mediasi. Sampel penelitian diperoleh melalui data publikasi 304 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2012-2016. Pengujian hipotesis menggunakan uji Partial Least Square yang dilakukan dengan software warpPLS versi 5.0. Hasil penelitian menunjukkan bahwa pertama, diversifikasi gender dewan direksi berpengaruh positif terhadap kinerja perusahaan, efektivitas good corporate governance, dan tidak berpengaruh terhadap earnings management. Kedua, good corporate governance berpengaruh negative terhadap earnings management namun tidak berpengaruh terhadap kinerja perusahaan. Ketiga, earnings management berpengaruh negative terhadap kinerja perusahaan. Keempat variabel good corporate governance tidak memediasi pengaruh diversifikasi gender terhadap kinerja perusahaan. Kelima, variabel earnings management tidak memediasi pengaruh diversifikasi gender dewan direksi terhadap kinerja perusahaan, dan keenam, variabel good corporate governance dan variabel earnings management tidak mampu memediasi pengaruh diversifikasi gender dewan direksi terhadap kinerja perusahaan.

Kata Kunci : Diversifikasi gender dewan direksi, kinerja perusahaan, good corporate governance, earnings management

ABSTRACT

The purpose of this research is to determine the effect of gender diversity on board of directors to the firm performance with good corporate governance and earnings management as the intervening variables. The samples are obtained through published data of 304 manufacturing firms listed on Indonesia Stock Exchange (IDX) from 2012 to 2016. The test of hypothesis used Partial Least Square test done by warpPLS 5.0 software. The result of the research showed that gender diversity on board of director has a positive effect on firm performance, and the effectiveness of good corporate governance but has no effect on earnings management. Second, good corporate governance has a negative effect on earnings management but has no effect on firm performance. Third, earnings management has a negative impact on firm performance. Fourth, good corporate governance cannot mediate the effect of gender diversity on board of director to firm performance. Fifth, earnings management cannot mediate the effect of gender diversity on board of director to firm performance. Sixth, either good corporate governance or earnings management cannot mediate the effect between gender diversity on board of director to firm performance.

Keyword: *Gender Diversity, Board of Director, Firm Performance, Good Corporate Governance, Earnings management*